Appl. No. 10/675,797

Amdt. Dated February 27, 2007

Reply to Office Action of November 27, 2006

Attorney Docket No. 81864.0026 Customer No.: 26021

Art Unit: 1742

Examiner: John P. Sheehan

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Gouichi NISHIZAWA et al.

Serial No: 10/675,797

Confirmation No.: 2234

Filed:

September 29, 2003

For: METHOD FOR MANUFACTURING A R-

T-B SYSTEM RARE EARTH PERMANENT

MAGNET

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated November 27, 2006, please amend the above-referenced application as follows:

Remarks/Arguments begin on page 2 of this paper.